

STATE OF GEORGIA

OFFICE OF THE GOVERNOR

Sonny Perdue GOVERNOR

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Sales Tax Holiday Set For July 29 – August 1

ATLANTA, GA – For the third consecutive year, Georgia shoppers will have the opportunity to purchase certain clothing items, school supplies, computers, and computer accessories tax-free during a sales tax holiday that begins at 12:01 a.m., Thursday, July 29, and continues until midnight, Sunday, August 1.

"The sales tax holiday helps Georgia parents who are preparing their children for the right start to a new school year," said Governor Sonny Perdue. "This holiday also provides a boost to retailers catering to those families."

School supplies bought for classroom use or classroom related activities are exempt up to \$20 per item. As with clothing and footwear, there is no limit on the number of items purchased. Included in this area are pens, pencils, notebooks, paper, book bags, calculators, dictionaries, thesauruses, children's books, and books listed on approved school reading lists for pre-kindergarten through 12th grade. Sales tax will be due on the purchase of any single school supply that exceeds \$20.

"This year's tax-free items list is a carbon copy of last year's list," said Georgia Revenue Commissioner Bart L. Graham. "And like previous years, there are some limitations and special features that shoppers need to understand."

Clothing and footwear are exempt up to \$100 per item, but there is no limit on how many footwear and clothing items an individual can buy. If the price of an article of clothing or pair of

shoes exceeds \$100, then the item will be taxed at its full retail price. Clothing accessories, jewelry, handbags, umbrellas, eyewear, watches, watchbands, and similar items are not exempt from sales tax during the tax-free period.

Purchases of personal computers and accessories are exempt up to \$1,500 per transaction. Items included in the personal computer exemption category include monitors, personal computer base units, keyboards, personal digital assistants, handheld computers, monitors, printers, modems, nonrecreational software, and other peripheral devices. Computer and computer related accessories do not include cellphones, digital cameras, furniture and any systems, devices, software, or peripherals designed or intended primarily for recreational use.

The sales tax exemption is intended only for individuals and their personal use. It does not apply to purchases made for resale, purchases by businesses, items leased or rented, or items sold at sports facilities, theme parks, restaurants, public lodging establishments, and airports.

Additional information and a comprehensive list of exempt items are available at any of the Department of Revenue's regional offices or on the Internet at the Department's web site www.gatax.org. Individuals can also get information by calling 404-417-6601 or contacting the Department of Revenue via e-mail at salestaxholiday@gatax.org.